

**Taxation**

**Decision No. 22 dated 10 March 2016 on the Registration Tax Exemption on the Ownership Transfer on Motorbikes, Tricycles, Tractors and Water Transports which its engine is up to 150cc**

The Decision exempts the registration tax on the transfer of ownership on motorbikes, tricycles, tractors and water transport which its engine is up to 150cc.

**Sub Decree No. 55 អនក្រ.បក dated 30 March 2016 on the Amendment of the Article 56 of the Sub Decree No. 114 អនក្រ.បក dated 24 December 1999 on the Value Added Tax**

The article 56 of the Sub Decree No. 114 អនក្រ.បក dated 24 December 1999 on the Value Added Tax is amended. The new article 56 states that the Value Added tax on the following products shall be determined by the Prakas of Ministry of Economy and Finance:

- Cigarette
- Gold
- Alcohol beverages that contain 35% or more of alcohol
- Motorbikes
- Electricity and water
- Agriculture unprocessed products

Any provision contrary to this Sub Decree is abrogated.

**Health**

**Prakas No. 109 កប/ប្រក dated 17 March 2016 on Health Care Benefits**

This Prakas aims to determine health care benefits for those who are under the provisions of Labor Law

In order to get the medical treatment and medical care, all employees shall follow the conditions below:



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- Working at enterprises or establishment which are registered at National Social Security Funds for health care regime
- Is registered at National Social Security Funds
- Having paid the contribution for health care consecutively for 2 months or having paid at least 6 months during the last 12 months until the month with health problems or maternity.

**Tobacco**

**Sub Decree No. 42 អនក្រឹត្យ ៤២ ចេញថ្ងៃទី ១៦ ខែ មីនា ឆ្នាំ ២០១៦ លើ ការ ប្រាមាទ ប្រើប្រាស់ ផលិតផល បារី ក្នុង ទីកន្លែង ងារ ការងារ និង ទីកន្លែង ក្នុង តំបន់ ក្រៅ ងារ ការងារ**

The purpose of the Sub Decree is to protect citizens’ health, prevent the devastation caused by the smoke of tobacco products and minimize the use of tobacco products. It determines the measure of smoking prohibition at workplace and public sites in the Kingdom of Cambodia.

All acts of smoking shall be banned at the following areas:

- Public transports
- In the buildings or the areas 5m from the entrance of the workplace, hiding public buildings
- Hospitals, kindergartens, playground, public parks, religious establishments, museums, cultural and historical sites, gym, gas stations and sensitive places.

Governors or owners of workplace or public sites must put the smoking prohibition sign at the entrance or other appropriate places which allows the public to see easily. The sign shall indicate the fine and phone number of competent authorities.

Other instructions and necessary measures in regards with this matter is the competence of the minister of the Ministry of Health.

Any person violating the article 7 of this Sub Decree shall be fined 20 000 riels. Governors or owners of workplace or public sites violating the articles 9, 10 and 11 of this Sub Decree shall be fined 50 000 riels.

After the Sub Decree comes into effect, governors and owners of workplace or public sites have 6 months to prepare the smoking prohibition sign.

Any provision contrary to this Sub Decree is abrogated.



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## Environment

### Sub Decree No. 46 អនក្រឹត្យ ចេញថ្ងៃទី ១៧ ខែ មីនា ឆ្នាំ ២០១៦ លើ ការ បង្កើត គ្រប់គ្រង និង បែងចែក ប្រាក់ ប្រចាំ ឆ្នាំ របស់ ក្រុម ប្រឹក្សា ជាតិ អភិវឌ្ឍន៍ ឧស្សាហកម្ម រ៉ែ និង ថាមពល ជាតិ

This Sub Decree aims to establish National Forest Development Fund as well as to collect, govern, dispose and use the National Forest Development Fund in order to support and develop forest sector and wildlife in the Kingdom of Cambodia.

## Mines and Energy

### Circular No. 02 សវ ចេញថ្ងៃទី ០២ ខែ មីនា ឆ្នាំ ២០១៦ លើ ការ ដកស្រោច មីន និង ឧស្ម័ន ផ្សេងៗ តាម ព្រំដែន

In order to effectively clear mines and explosive substances left from war along the border and keep a good relationship with the neighboring countries, the government has set measures as follows:

- The National Border Affair Committee must provide the Mines Authority the copy of the map which can be officially used and is recognized by neighboring countries of Cambodia in order to review the areas that are affected by mines and explosive substances
- The Cambodian Authority managing the mine removal and assisting the victims of mines must cooperate with the National Border Affair Committee for reviewing the areas that are affected by mines and explosive substances
- All the removal of mines and explosive substances on the border line must have permission from the National Border Affair Committee and Cambodian Authority managing the mine removal and assisting the victims of mines if the relevant parties have not agreed yet.
- The Sub National Level Administration must prevent all the removal of mines and explosive substances in case the parties have not agreed on the determination of the border line and there is not any permission from the relevant institutions.



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